

## REPORT OF THE STANDING COMMITTEE ON FINANCE

**Background:** The Commission on Dental Accreditation (CODA) established a Standing Committee on Finance to assist the Chair in planning the Commission's annual budget. The Finance Committee's charge is to monitor, review and make recommendations to the Commission concerning the annual budget, provide administrative oversight of the administrative fund, and review and make recommendations regarding the Intercompany Memorandum of Understanding and Services Agreement.

**November 17, 2023 and January 16, 2024 Finance Committee Meeting:** The Standing Committee on Finance conducted a virtual meeting on Friday, November 17, 2023 and Tuesday, January 16, 2024. **Committee Members:** Dr. Frank Licari (chair), Dr. Victor Badner, Dr. Ngoc Chu, Ms. Lisa Mayer, Dr. Garry Myers (attended November 17 meeting, only), Ms. Lonni Thompson (attended a portion of January 16 meeting, only), Dr. Miriam Robbins (attended a portion of November 17 and all of January 16 meeting), Dr. Deborah Weisfuse (attended November 17 meeting, only). **Commissioners:** Dr. Maxine Feinberg, chair, *ex officio*, and Dr. Frank Licari, committee chair and vice-chair, Commission on Dental Accreditation (CODA). **Financial Consultant:** Mr. Chip Baldwin attended the November 17, 2023 meeting, only. **Commission Staff:** Dr. Sherin Took, senior director, CODA, and Ms. Jamie Asher Hernandez, Ms. Kathleen Navickas (attended January 16 meeting, only), Ms. Yesenia Ruiz (attended January 16 meeting, only), Ms. Peggy Soeldner, and Ms. Kelly Stapleton (attended January 16 meeting, only), managers, CODA. **ADA Staff:** Ms. Cathryn Albrecht (attended November 17 meeting, only), senior associate general counsel, ADA/CODA, Ms. Samara Schwartz, senior associate general counsel, ADA/CODA, Mr. Naveed Mughal, manager, Financial Services, Education and Professional Affairs, ADA, and Dr. Anthony Ziebert (attended January 16 meeting, only), senior vice president, Education and Professional Affairs, ADA, as available.

**Review of the Finance Committee's Charge, History, and Background of CODA Funding and Fees:** The Standing Committee on Finance began its meeting with a review of its charge and the background materials developed by CODA staff. The Committee also reviewed the History and Background of CODA Funding and Fees (**Appendix 1**).

The Committee discussed the American Dental Association's new 2025 budget preparation schedule, noting that the budget preparation timeline and activities are subject to change based upon the ADA's new strategic forecasting process.

The Finance Committee recalled the substantial fee increase in 2015, which resulted in the Commission assuming complete fiscal responsibility related to its total (direct and indirect/shared services) expenses. Additionally, the Finance Committee noted that annual accreditation fees had not increased in 2020, 2021, and 2022; there was a 2% annual fee increase in 2023 and no (0) annual fee increase in 2024. Additionally, the Commission waived the 2021, 2023 and 2024 Administrative Fund fee to programs.

While year-end actuals have not been finalized for 2023, it is expected that CODA will cover its total (direct and indirect/shared services) expenses for the prior budget year. When reviewing the last complete year of accounting revenue and expense data, the Finance Committee noted that in 2022, the Commission's revenue net of total expenses was \$1,554,406, which was attributed, in part, to a substantial number of applications submitted to the Commission in 2022 for the accreditation of new programs.

The Standing Committee also considered additional fees that might be charged to programs and reviewed the Commission's current policies on fees, including international consultation fees. A discussion of annual fees, international consultation fees, the shared services agreement, and Commission fee-related policies is provided elsewhere in this report.

**Review of CODA Administrative Fund (Administrative Fund):** The Finance Committee reviewed the Balance Sheet and Disbursement Tracking Sheet of the Commission's Administrative Fund (**Appendix 2**), noting that, at its Summer 2022 meeting, the Commission authorized disbursement up to \$20,000 to retain an expert financial analyst to study CODA's revenue and expense planning model and assist the Commission with long-term projection modeling to obtain a revenue-neutral budget, and to conduct a comparative analysis among other accreditors related to financial models and administrative funds. The Finance Committee noted this project is to occur in 2024, and a workplan has been developed to complete the financial analysis.

The Committee again noted that there has been no administrative fund fee in 2023 or 2024. From Fall 2014 through March 2020 there was no monetary cap on the Fund. In Winter 2020, at the suggestion of the ADA-CODA Relationship Workgroup, the Commission converted the prior Research and Development Fund to an Administrative Fund and notified the ADA Board of Trustees. In April 2020, the ADA Board of Trustees notified the Commission that it had placed a cap of \$300,000 on CODA's Administrative Fund.

The Finance Committee considered whether it should discuss with the ADA-CODA Relationship Workgroup a method by which the ADA would replenish the CODA Administrative Fund up to the \$300,000 annual cap at the end of each year if the fund is depleted and the Commission has additional revenue after its total expenses are paid. The Finance Committee noted that its financial analysis study may also impact CODA's future use and need for an administrative fund. Additionally, given the upcoming expiration of the Shared Services Agreement, the Finance Committee believed the future of the Administrative Fund and the Shared Services Agreement could be discussed by the ADA-CODA Relationship Workgroup. Finally, the Finance Committee believed that, based upon current and future planned spending, there should be no Administrative Fund fee in 2025.

**Finance Committee Recommendation:** It is recommended that the Commission on Dental Accreditation, through the ADA-CODA Relationship Workgroup, discuss the

Commission's Administrative Fund, including a mechanism by which the Fund is replenished annually based upon the Commission's revenue after total expenses are paid.

**Review of ADA-CODA Shared Services Agreement:** The Standing Committee reviewed the shared services data for 2014 through 2022 (**Appendix 3**) and noted that 2023 actuals will be reviewed by the Finance Committee in Summer 2024. The Standing Committee believed an adjustment should be made to the Shared Services Agreement for 2024 and going into the future, to account for the Commission's change in office location and CODA's co-location within a shared space occupied by two (2) Commissions through "hoteling" in which each Commission blocks time it needs to occupy the office, to ensure confidentiality of agency activities. The Finance Committee also noted that the most recent Shared Services Agreement signed in September 2022 for the period of January 1, 2022 through January 1, 2025 will expire next year. The Finance Committee believed renegotiation of the Shared Services Agreement should be initiated by the Commission at this time.

**Finance Committee Recommendation:** It is recommended that the Commission on Dental Accreditation, through the ADA-CODA Relationship Workgroup, engage in negotiations with the ADA related to the next ADA-CODA Shared Services Agreement.

**Consideration of Ongoing Business and CODA Directives:**

**Timeline (Long-Term Plan) to Assume Total Expenses and Authority to Determine and Manage Annual Operating Budget:** The Standing Committee recounted the Commission's prior directives to delay its plan to obtain sole authority to set and administer CODA's annual operating budget. This delay was made so that the Commission could establish a proven track record of its ability to be fiscally responsible and fiscally self-sufficient, which it has accomplished since 2015.

The Finance Committee noted that CODA's financial analysis study in 2024 may better inform the Commission as to its future fee structure for a self-sustaining budget model, and the potential need for additional fund accounts to retain CODA's revenue after all expenses are paid. The Finance Committee believed that the Commission has demonstrated excellent fiscal responsibility since 2015, covering all its direct and indirect expenses. Therefore, the Committee concluded CODA should have a sustainable approach to its operational finances and should table further action on the timeline to assume total expenses and authority to determine and manage its annual operating budget until completion of the comparative financial analysis.

**Finance Committee Recommendation:** It is recommended that the Commission on Dental Accreditation postpone its plan to obtain sole authority to set and administer CODA's annual operating budget until completion of the CODA financial analysis study.

**Financial and Comparative Analysis Study:** The Standing Committee noted the Summer 2022 directive that the Commission on Dental Accreditation record the Standing Committee on Finance's authorization of Administrative Fund disbursement up to \$20,000, to engage with a financial analyst to study CODA's revenue and expense planning model and assist the

Commission with long-term projection modeling to obtain a revenue-neutral budget and, further, to conduct a comparative analysis among other accreditors related to financial models and administrative funds.

Following a call for proposals and financial analyst approved by the CODA Chair and Vice-Chair, the Finance Committee conducted its first meeting with the financial analyst on November 17, 2023. The Committee discussed the history of CODA's budget, the Administrative Fund, the Shared Services Agreement, and the scope of work for the financial analysis study. The Committee identified four (4) accrediting agencies that it would like to compare against the Commission, including topics such as: revenue and expense management, volunteer compensation strategies and funding mechanisms, use of administrative or reserve funds, additional funding sources, technology resources and maintenance strategies, automation processes, shared services, and staffing structures. The Committee developed a phased approach to collect information and address the project deliverables, with CODA staff collecting initial information and providing data to the financial analyst to develop several funding models for the Commission to consider. The Finance Committee believed that the work of this project could be completed by Summer 2024, with a report to the Commission at that time.

**Finance Committee Recommendation:** This report is informational in nature and no action is required.

**Consideration of CODA Proposed 2024 Operating Budget and Fees:** The Standing Committee discussed CODA fees and the proposed 2025 CODA budget. The Committee considered current fees, trends in the number of accredited programs, trends in the CODA budget, and 2025 CODA Budget Notes (**Appendix 4**). The Committee also reviewed the 2014-2025 Expenses and Revenue of the Commission, 2022-2024 Annual Fees and Application Fees with a zero (0%) and 2% scenario, and the International Consultation and Accreditation (PACV) Fees (**Appendix 5**). The Finance Committee also considered the potential budgetary impact related to scenarios of a 0% and 2% annual fee increase. The Finance Committee noted that the Commission's 2024 fees reflected a 0% fee increase over 2023 and annual accreditation fees had not increased in 2020, 2021, and 2022, with a 2% increase in 2023.

**Annual Fees and Application Fees:** The Finance Committee discussed CODA's fees, including the potential negative impact that substantial increases in annual fees and other accreditation fees could have on accredited programs. The Committee noted that annual fees were significantly increased in 2014 and 2015; further, in 2014 the Commission directed that program annual fees be doubled in the year of a regular site visit. As a result of these measures to enhance fiscal responsibility, the Commission has covered 100% of its total expenses (direct and indirect/shared services) from 2015 to the present, based upon the current shared services model and CODA's fee structure. Although the Commission is an agency of the ADA, the Commission has a robust conflict of interest policy that prevents the ADA from undue influence on accreditation decisions and accreditation policies.

The Finance Committee discussed the year-end financials for 2022, again noting that the Commission's revenue net of total expenses was \$1,554,405. The Standing Committee again discussed that CODA's revenue after expenses should be used to support the operations of the Commission, including staffing needs, and other resources in support of CODA's mission. See comments above related to CODA's Administrative Fund.

The Committee also discussed concerns related to the 2025 budget, noting a significant increase in the stipend for volunteers (action pertaining to a 2023 ADA House Resolution), which took effect January 1, 2024 and was not planned within CODA's 2024 annual budget. Additionally, the cost of travel has increased, the number of applications that the Commission may receive in a given year is variable, and CODA's privacy and data security process has changed, all of which may have an impact on CODA's budget.

The Standing Committee was discussed CODA's ongoing technology needs, which are difficult to project for 2025. The Finance Committee also noted that the Commission continues to expect it will have access to an electronic accreditation platform that fulfills its business needs and requirements. The Committee also noted the significant number of applications that the Commission received in 2021, 2022 and 2023, and additional workload to staff in managing applications in addition to day-to-day operations.

The Standing Committee noted that the Commission has maintained reasonable accreditation fees for programs while assuming complete fiscal responsibility toward its total (direct and indirect/shared services) expenses. Again, the Finance Committee noted that there has been no (\$0) fee increase in 2020, 2021, and 2022, there was a 2% annual fee increase in 2023, and no (\$0) fee increase in 2024. The Finance Committee continues to monitor annual fees to account for inflation and increase in travel expenses, along with other needs the Commission may have regarding its strategic plan initiatives, technology, communication, and resources to administer the accreditation program and to maintain a balanced budget. Travel and human capital costs and needs may continue to increase in 2025 and should be monitored so that adjustments can be made to CODA's budget projections, as needed. Given the ADA's new budget preparation schedule, projections and adjustments may be made quarterly, which will provide the Finance Committee and Commission flexibility in budget planning and execution that had not previously existed.

Given the Commission's projected increased expenses in 2025, the Finance Committee recommended an increase in 2025 annual fees by 2%. The Finance Committee noted that the CODA Administrative Fund may also be used to support the work of the Commission, as needed. The Committee determined that there should be a 2% fee increase in 2025, which will result in projected revenue covering 119% of its direct expenses and 100% of its total (direct and indirect/shared services) expenses. Therefore, the annual fees will be as follows: \$8,550 for predoctoral dental education programs, \$2,150 for dental assisting, dental hygiene, dental therapy, and advanced dental education programs, and \$1,520 for dental laboratory technology

programs. Additionally, the Committee affirmed the directive of the Commission that in the year a program is due for a regular accreditation site visit, the annual fee should be doubled.

The Finance Committee believed that in 2025 the application fees should be retained as follows: \$67,400 for predoctoral dental education programs and \$16,850 for allied and advanced education programs.

The proposed 2025 Annual Fee and Application Fee schedule is found in **Appendix 6**.

**Finance Committee Recommendation:** It is recommended that the Commission on Dental Accreditation:

- Adopt a 2% increase in annual fees for all disciplines in 2025; \$8,550 for predoctoral dental education programs, \$2,150 for dental assisting, dental hygiene, dental therapy, and advanced dental education programs, and \$1,520 for dental laboratory technology programs.
- Affirm that during the year a program is due for a regular accreditation site visit, the annual fee will be doubled.
- Maintain the application fees of \$67,400 for predoctoral dental education programs and \$16,850 for allied and advanced education programs.

*International Fees (For CODA Accreditation Process):* The Committee reviewed the application fee, annual accreditation fee, site visit fee, and site visit administration fee for international predoctoral dental education programs. The Committee believed that the 2025 application fee for international programs should be retained at \$76,660 with no (0%) fee increase, and the annual accreditation fee should be increased to \$20,070, with a 2% fee increase. The Committee also affirmed the Commission's policy that international programs pay all site visit expenses (actual expenses) for all site visits during the application and regular site visit schedule and that international programs pay an administrative fee of 25% of the total site visit cost for coordination of each site visit.

As the Commission's international accreditation program develops, the Commission will establish data benchmarks on the time and resources that are needed by CODA to support the international process, which will be helpful to the Finance Committee as it considers the need for future fee increases or additional staff.

The proposed 2025 International Predoctoral Dental Education Program Annual Fee and Application Fee schedule is found in **Appendix 6**.

**Finance Committee Recommendation:** It is recommended that the Commission on Dental Accreditation:

- Maintain the international predoctoral dental education application fee of \$76,660 in 2025.

- Adopt a 2% increase in the international predoctoral dental education annual accreditation fee to \$20,070 in 2025.
- Affirm that international predoctoral dental education programs pay all site visit expenses (actual expenses) for all site visits during the application and regular site visit schedule.
- Affirm that international predoctoral dental education programs pay an administrative fee of 25% of the total site visit cost for coordination of each site visit.
- Maintain the International Consulting Fee (outside of PACV process) of \$5,000.
- Affirm that all international fees must be paid in U.S. Dollars.

*Other Accreditation Fees:* The Committee also discussed additional fees that may be assessed to programs, including the Administrative Fund fee, special focused site visit administrative fee, the HIPAA policy violation fee, and the email/contact distribution fee. The proposed 2025 Fee Schedule for other accreditation fees is found in **Appendix 6**.

The Committee recommended that in 2025 the Commission maintain all fees for the special focused site visit administrative fee, the HIPAA policy violation fee, the email/contact distribution fee, and waive the \$25 Administrative Fund fee to all CODA-accredited programs. The Finance Committee noted that it may revisit the need for an Administrative Fund fee in 2025, as it continues to assess the impact of expenses in 2024.

**Finance Committee Recommendations:** It is recommended that the Commission on Dental Accreditation:

- Maintain the Special Focused Site Visit Administrative Fee of \$5,000.
- Maintain the CODA Fee for Non-Compliance with CODA Policy on Privacy and Data Security (HIPAA) of \$4,000 per program per submission.
- Maintain the Email/Contact Distribution List Fee of a \$200 minimum.
- Waive the CODA Administrative Fund fee of \$25 per program in 2025.

*International Fees (For International Consultation and Accreditation PACV Process):* The Finance Committee discussed the Preliminary Accreditation and Consultation Visit (PACV) international consultation and accreditation fees. The Finance Committee concluded that the current PACV international consultation and accreditation fees should be maintained (**Appendix 7**).

**Finance Committee Recommendation:** It is recommended that the Commission on Dental Accreditation maintain the current Preliminary Accreditation and Consultation Visit (PACV) International Consultation and Accreditation Fees (**Appendix 7**).

**Commission Policies Related to Fees:** The Standing Committee on Finance reviewed the Commission's policies related to fees (**Appendix 8**), noting proposed changes are warranted

related to the Commission's Program Fee Policy, and policy on Invoicing Process for Special Focused Site Visits.

**Finance Committee Recommendation:** It is recommended that the Commission on Dental Accreditation adopt, with immediate implementation, the proposed revisions to the Commission's Program Fee Policy, and policy on Invoicing Process for Special Focused Site Visits.

**Commission Recommendations:**

Prepared by: Dr. Sherin Took



## **History and Background of CODA Funding and Fees**

Until 1995, the ADA provided full financial support for accreditation activities. This support linked to ADA's decision to initiate an accreditation program in 1938 and its goal of ensuring the long-term viability of the profession through support for quality dental education.

Accreditation fees were first charged in 1995, according to the formula recommended by Resolution B-71-1993. In 1996, the Board directed that the ADA support 65% of accreditation expenses; this required a 50% increase in accreditation fees in 1997. Since that time, CODA has made recommendations regarding its budget, including fees, to the Board of Trustees and House of Delegates following ADA's standard budget process. Each year, there has been pressure through the budgeting process for CODA to increase revenues and/or reduce expenses to support a greater proportion of accreditation expenses.

In 1999, CODA added a separate fee for new program applications for accreditation and additional fees for programs with multiple sites. CODA's ratio of revenue to expenses increased from approximately 35% to near 50% in 1999 and has been 50% or greater since 2000. Accordingly, CODA revenue has covered at least 50% of direct expenses, and the ADA has covered the remainder of direct expenses and all indirect expenses.

In 2003, CODA adopted a policy of maintaining this balance and implementing regular, annual, cost-of-living fee increases. In addition, in some years, CODA has implemented greater fee increases to fund special projects, such as development of site-visit consultant training materials.

In 2008, the Commission began considering requests for accreditation from international predoctoral dental education programs. Revenues and expenses for the international program are handled in a separate cost center from the main CODA budget.

In 2009, the ADA Monitoring Committee and the Commission agreed to form a Joint Workgroup on CODA Structure and Finances to conduct an in-depth study and analysis of issues related to CODA Task Force Recommendations 1-3:

- 1-CODA should restructure to better meet the current and future needs of the dental profession and the public. (Structure)
- 2-CODA should conduct a comprehensive investigation of appropriate structures. This investigation should build on and extend the work of the Task Force. (Structure)
- 3-CODA should develop a detailed business plan, complete with timelines and fiscal implications for implementing any recommendations regarding structure. (Structure)

The Joint Workgroup first evaluated the Commission structure, and then the Joint Workgroup evaluated the financial implications. In regards to CODA finances, historically both ADA and

CODA have discussed potential policy relating to the proportion of CODA expenses that should be supported by the ADA. However, such policy has never been adopted due to the limitation of the annual operating budget approval process. ADA's current budget format reflects only revenues and direct expenses. There is currently no reliable or documented process for determining and allocating indirect support provided by ADA. Workgroup members concurred that ADA has traditionally valued education and will likely need to support approximately half the cost of accreditation to maintain a strong educational system for the profession. Accordingly, in response to CODA Task Force Recommendation #3, the Joint Workgroup recommended a funding model with a goal of CODA assuming responsibility for 50% of total expenses, including both direct and indirect expenses. At the time of this analysis, it was determined that to achieve a 50-50% split in expenses, program fees would have to increase at a rate of 7.2% per year for six years, a rate approximately 3% higher than CODA's anticipated annual cost-of-living increases. This recommendation was also based on the accepted ADA indirect cost rate of 37.5%, which is currently being re-evaluated by the ADA. It is anticipated though, that the ADA indirect cost rate will not be significantly different than the current 37.5%. At the 2010 ADA Annual Session, the House of Delegates endorsed the 50-50% split with the Commission for expenses, achieved through a 7.2% increase in annual fees per year for six years.

In 2011, the Commission increased the annual fees and the application fees for 2012 by 5.75%. As the Commission and the ADA budgets are now zero-based, and as the number of site visits for 2012 was anticipated to increase only very slightly compared to 2011, the expenses for site visits in 2012 was anticipated to be comparable to 2011. In 2011, accreditation fees and application fees were higher than projected, while expenses were significantly lower than expected. The reason for lower expenses was three-fold: a decrease in the number of RC's holding in-house meetings; a decrease in staff travel to ADEA, ASPA, and CDAC meetings; and a decrease in the cost of site visitor travel. For 2011, the CODA-ADA expense ratio was 53%-47%. Future increases in annual fees may vary from the originally proposed 7.2% increase per year due to the zero-based budgeting system now in place and the fact that the 7.2% amount should be viewed only as an estimate based on available data and assumptions at the time of the original analysis.

The Commission was concerned that the increased annual fee may have an adverse financial impact some educational programs, especially those housed in community colleges. The Commission determined that a way to off-set this increased rate of dues increase for the programs would be to extend the site visit schedule from seven to eight years. There are additional expenses associated with a site visit that must be borne by the educational program, including costs associated with production of the self-study document; the hiring of outside consultants; and cosmetic facilities improvements. Over time, an eight year cycle would lower these expenses. In addition, there would be a modest cost savings to the Commission itself, as the expense of site visitor airfare, housing, and meals incurred during the actual site visit are borne by the Commission. The extension of the site visit schedule would be in conjunction with

the development of procedures for interim monitoring of educational programs. The Commission's Standing Committee on Quality Assurance will review this topic in association with the Commission's Mission and Vision.

In Winter 2012, the Commission increased the annual fees and the application fees for 2013 by 4% in order to more closely align the CODA-ADA expense ratio to 50%-50%. The Commission also initiated an administrative fee of \$1,250 to be charged to programs that undergo a special-focused site visit, with immediate implementation. At its June 2012 meeting, the Board of Trustees preliminarily approved an ADA budget that called for the Commission to generate an additional \$72,000 in revenue for 2013, which represented an additional increase of 4% beyond the increase approved by the Commission in Winter 2012. At the Summer 2012 meeting, the Commission approved the additional 4% increase to the annual fees and application fees, resulting in a total increase of 8% for 2013.

In Winter 2013, the Commission noted that in 2010, the American Dental Association House of Delegates endorsed a 50-50% split with the Commission expenses, achieved through a 7.2% increase in annual fees per year for six years. At its meeting, the Commission directed that the 2014 Annual Fees be increased to \$6,000 for predoctoral programs; \$1,500 for dental assisting, dental hygiene and oral and maxillofacial surgery programs; \$1,050 for dental laboratory technology programs; and \$1,000 for all advanced education programs except oral and maxillofacial surgery. The Commission also directed a policy be implemented in 2014 to double annual fees in the year in which a program's regular accreditation site visit is scheduled. The Commission directed an increase in application fees for 2014 to \$50,000 for predoctoral programs and \$15,000 for all other programs. The Commission also directed an increase in the administrative fee for special focused site visits to \$4000, effective immediately. With the approved increase in annual fees, application fees, and other fees assessed by the Commission, the Commission noted that in 2014 it would assume responsibility for approximately 95% of its direct expenses and 69% of its total expenses.

In Winter 2014, the Commission reviewed its annual budget history, noting the 2010 ADA House of Delegates endorsement of a 50-50% split with CODA on the Commission's expenses over a six year period. The Commission has for the past several years increased its fees to assume greater fiscal responsibility. To that end, the Commission directed that the 2015 annual fees be \$6,480 for predoctoral programs, \$1,620 for dental assisting, dental hygiene, and all advanced education programs, and \$ 1,140 for dental laboratory technology programs. Additionally, there would be a doubling of the annual fee during the year a program is due for a regular accreditation site visit. Application fees were maintained at \$50,000 for predoctoral program applications and \$15,000 for all other dental program applications, and special focused site visit administrative fees were maintained at \$4000. With the approved increase in annual fees, application fees, and other fees assessed by the Commission, the Commission noted that in 2015 it would assume responsibility for approximately 114% of its direct expenses and 88% of

its total expenses. The Commission also developed an international fee schedule as follows: \$50,000 application fee to international programs applying for Commission accreditation; the international program must pay all site visit expenses (actual expenses) for all site visits during the application process and regular site visit schedule; a 25% administrative fee on the total site visit cost to the program for coordination of each site visit; a \$10,000 annual accreditation fee in 2015 for international programs; and the international program must pay the Commission in U.S. dollars. The Commission approved a policy on criteria and operational guidelines for the administration and use of the Research and Development Fund. The Commission directed that revenue and expenses of international activity be recorded as a separate program activity center, including feedback from international programs, for review at future Finance Committee and Commission meetings. The Commission directed that staff investigate other potential revenue sources for the Commission with further discussion in 2015.

In Winter 2015, the Commission reviewed its annual budget noting that for the past several years it had increased fees to assume greater fiscal responsibility. In 2010 ADA House of Delegates endorsement of a 50-50% split with CODA on the Commission's expenses over a six year period. The Commission adopted a 4% increase in the 2016 annual fees as follows: \$6,740 for predoctoral programs, \$15,000 for predoctoral international programs, \$1,685 for dental assisting, dental hygiene, and all advanced education programs, and \$ 1,186 for dental laboratory technology programs. Additionally, there would be a doubling of the annual fee during the year a program is due for a regular accreditation site visit. Application fees were increased to \$60,000 for predoctoral program applications, \$65,000 for predoctoral international program applications, and maintained at \$15,000 for all other dental program applications, and special focused site visit administrative fees were maintained at \$4000. With regard to international predoctoral programs, the Commission required that international programs pay all site visit expenses (actual expenses) for all site visits during the application process and regular site visit schedule, a 25% administrative fee on the total site visit cost to the program for coordination of each site visit, and the international program must pay the Commission in advance in U.S. dollars. With the approved increase in annual fees, application fees, and other fees assessed by the Commission, the Commission noted that in 2016 it would assume responsibility for approximately 116% of its direct expenses and 91% of its total expenses. The Commission also directed that shared services (indirect expenses) be calculated based on actual expenses, on an annual basis, prospectively within the Commission's budget beginning in 2015.

In Winter 2016, the Commission reviewed its annual budget noting that it had assumed greater fiscal responsibility over the past several years. The Commission adopted a 4% increase in the 2017 annual fees as follows: \$7,010 for predoctoral dental education programs, \$15,600 for predoctoral international programs, \$1,750 for dental assisting, dental hygiene, dental therapy, and advanced dental education programs, and \$ 1,235 for dental laboratory technology programs. Additionally, there would be a doubling of the annual fee during the year a program is due for a regular accreditation site visit. Application fees were increased to \$62,400 for predoctoral

program applications, \$67,600 for predoctoral international program applications, and maintained at \$15,600 for all other dental program applications, and special focused site visit administrative fees were maintained at \$4000. The Commission also maintained all of its policies related to fees associated with accreditation of international predoctoral programs. With the approved increase in annual fees, application fees, and other fees assessed by the Commission, the Commission noted that in 2017 it would assume responsibility for approximately 116% of its direct expenses and 91% of its total expenses. The Commission also directed that shared services (indirect expenses) be calculated based on actual expenses, on an annual basis, prospectively within the Commission's budget beginning in 2015. In Summer 2016, the Commission reviewed CODA's actual 2015 revenue and expense based on final year-end calculations. The Committee identified that CODA covered 128% of its direct expenses and 100%, less \$4,887, of its total (direct and indirect) expenses in 2015.

In Winter 2017, the Commission reviewed its annual budget. Since 2015 the Commission has assumed total responsibility for its direct and indirect expenses. The Commission adopted an 8% increase in the 2018 annual fees as follows: \$7,580 for predoctoral dental education programs, \$16,850 for predoctoral international programs, \$1,890 for dental assisting, dental hygiene, dental therapy, and advanced dental education programs, and \$ 1,340 for dental laboratory technology programs. Additionally, there would be a doubling of the annual fee during the year a program is due for a regular accreditation site visit. Application fees were also increased by 8% to \$67,400 for predoctoral program applications, \$73,010 for predoctoral international program applications, and \$16,850 for all other dental program applications. The special focused site visit administrative fees was increased to \$4320. The Commission also maintained all of its policies related to fees associated with accreditation of international predoctoral programs. With the approved increase in annual fees, application fees, and other fees assessed by the Commission, the Commission noted that in 2018 it would assume responsibility for approximately 139% of its direct expenses and 112% of its total expenses. Noting the Commission prior directive that shared services (indirect expenses) be calculated based on actual expenses, on an annual basis, prospectively within the Commission's budget beginning in 2015, in summer 2017, the Commission reviewed CODA's actual 2016 revenue and expense based on final year-end calculations. The Committee identified that CODA covered 134% of its direct expenses and 106% of its total (direct and indirect) expenses in 2016.

In Winter 2018, the Commission reviewed its annual budget. The Commission adopted a 4% increase in the 2019 annual fees as follows: \$7,890 for predoctoral dental education programs, \$17,530 for predoctoral international programs, \$1,970 for dental assisting, dental hygiene, dental therapy, and advanced dental education programs, and \$1,400 for dental laboratory technology programs. Additionally, there would be a doubling of the annual fee during the year a program is due for a regular accreditation site visit. Application fees were maintained at \$67,400 for predoctoral program applications, \$73,010 for predoctoral international program applications, and \$16,850 for all other dental program applications. The special focused site visit

administrative fee was maintained at \$4,320. As a result of ongoing submission of material prohibited by the Commission's policies and procedures for privacy and data security, the Commission increased its penalty fee from \$1000 to \$4000, effective immediately. The Commission also updated all of its policies related to fees. With the approved increase in annual fees, application fees, and other fees assessed by the Commission, the Commission noted that in 2019 it would assume responsibility for approximately 145% of its direct expenses and 113% of its total expenses. Since 2015 the Commission has assumed total responsibility for its direct and indirect expenses. Noting the Commission prior directive that shared services (indirect expenses) be calculated based on actual expenses, on an annual basis, prospectively within the Commission's budget beginning in 2015, in summer 2018, the Commission reviewed CODA's actual 2017 revenue and expense based on final year-end calculations. The Committee identified that CODA covered 132% of its direct expenses and 105% of its total (direct and indirect) expenses in 2017.

In Winter 2019, the Commission reviewed its annual budget. The Commission adopted a 4% increase in the 2020 annual fees as follows: \$8,210 for predoctoral dental education programs, \$2,050 for dental assisting, dental hygiene, dental therapy, and advanced dental education programs, and \$1,460 for dental laboratory technology programs. Additionally, the Commission affirmed doubling of the annual fee during the year a program is due for a regular accreditation site visit. Application fees were maintained at \$67,400 for predoctoral program applications and \$16,850 for allied and advanced dental program applications. The international predoctoral application fee was increased by 5% to \$76,660 in 2020. The special focused site visit administrative fee was increased to \$5,000. The Commission's administrative fee related to the policies and procedures for privacy and data security was maintained at \$4000. The Commission also updated its policies related to fees, as applicable. The Commission noted that in 2020 it would assume responsibility for approximately 147% of its direct expenses and 115% of its total expenses based upon the adopted budget. Since 2015 the Commission has assumed total responsibility for its direct and indirect expenses. Noting the Commission prior directive that shared services (indirect expenses) be calculated based on actual expenses, on an annual basis, prospectively within the Commission's budget beginning in 2015, in summer 2019, the Commission reviewed CODA's actual 2018 revenue and expense based on final year-end calculations. The Committee identified that CODA covered 162% of its direct expenses and 124% of its total (direct and indirect) expenses in 2018. The Shared Services allocation for 2018 year-end reflected a reduction in final 2018 shared services expenses from \$793,873 to \$746,749 (a reduction of \$47,124).

In Winter 2020, the Commission reviewed its annual budget. The Commission adopted a 0% increase in the 2021 annual fees. Therefore, the fees remained as they were in 2020 (noted above). The Commission affirmed doubling of the annual fee during the year a program is due for a regular accreditation site visit. Application fees were maintained as dictated for 2020 (noted above). Fees were maintained at \$76,660 for international predoctoral program

applications and \$19,283 for international predoctoral program annual fees. The Commission affirmed its policies related to additional fees for international predoctoral programs. The Commission also maintained its special focused site visit administrative fee, administrative fee related to CODA's Policy on HIPAA, and email/contact distribution fee. The Commission eliminated the fee for electronic conversion of paper documents, noting all programs must provide CODA with an electronic copy of the program's report. The Research and Development Fund was renamed to the CODA Administrative Fund, with revision of the CODA policy on the fund, and with an increase in the annual administrative fee from \$35 to \$100 per program. Subsequently, at its Summer 2020 meeting, the Commission waived the Administrative Fund for 2020, due to the COVID-19 pandemic. The Commission also refunded programs the doubled annual fee if the program's site visit did not occur in 2020 as a result of the COVID-19 pandemic. The Commission also updated its policies related to fees, as applicable. The Commission noted that in 2021 it would assume responsibility for approximately 150% of its direct expenses and 117% of its total (direct and indirect) expenses based upon the adopted budget. Since 2015 the Commission has assumed total responsibility for its direct and indirect expenses. In summer 2020, the Commission reviewed CODA's actual 2019 revenue and expense based on final year-end calculations. The Committee identified that CODA covered 164% of its direct expenses and 127% of its total (direct and indirect) expenses in 2019. In Winter 2020, the Commission notified the American Dental Association Board of Trustees of its modification to the CODA Administrative Fund (formerly CODA Research and Development Fund), and subsequently in Summer 2020 communicated with the Board of Trustees about its concern related to the Board's cap placed on the CODA Administrative Fund. Additionally, in Summer 2020, the Commission notified the ADA of its agreement with the revisions to the Shared Services Agreement, which expired on January 1, 2020, with the exception of the language that imposed a cap on CODA's Administrative Fund.

In Winter 2021, the Commission reviewed its annual budget. The Commission adopted a 0% increase in the 2022 annual fees. Therefore, the fees remained as they were since the 2020 fee increase (see Winter 2019, noted above). The Commission affirmed doubling of the annual fee during the year a program is due for a regular accreditation site visit. Application fees were maintained as dictated for 2020 (see Winter 2019, noted above). Fees were maintained at \$76,660 for international predoctoral program applications and \$19,283 for international predoctoral program annual fees. The Commission affirmed its policies related to additional fees for international predoctoral programs. The Commission also maintained its special focused site visit administrative fee, administrative fee related to CODA's Policy on HIPAA, and email/contact distribution fee. The CODA Administrative Fund, which had been waived in 2021, was directed at \$25 per program in 2022. The Commission also updated its policies related to fees, as applicable. The Commission noted that in 2022 it would assume responsibility for approximately 154% of its direct expenses and 122% of its total (direct and indirect) expenses based upon the adopted budget. Since 2015 the Commission has assumed total responsibility for its direct and indirect expenses. In summer 2021, the Commission reviewed

CODA's actual 2020 revenue and expense based on final year-end calculations. The Committee identified that CODA covered 220% of its direct expenses and 153% of its total (direct and indirect) expenses in 2020. The Commission's significant reduction in 2020 expenses was attributed to the lack of travel from March to December 2020 due to the COVID-19 pandemic. In Summer 2021, the Commission notified the ADA and its Board of Trustees that the Commission agreed to the Shared Services Agreement, effective January 1, 2020 and requested further dialogue related to the Administrative Fund cap.

In Winter 2022, the Commission reviewed its annual budget. The Commission adopted a 2% increase in annual fees for all disciplines in 2023. Therefore, the fees for 2023 would be \$8,380 for predoctoral dental education programs, \$2,100 for dental assisting, dental hygiene, dental therapy, and advanced dental education programs, and \$1,490 for dental laboratory technology programs. The Commission affirmed doubling of the annual fee during the year a program is due for a regular accreditation site visit. Application fees were maintained. International fees were maintained at \$76,660 for international predoctoral program applications and increased 2% to \$19,670 for international predoctoral program annual fees. The Commission affirmed its policies related to additional fees for international predoctoral programs. The Commission also maintained its special focused site visit administrative fee, administrative fee related to CODA's Policy on HIPAA, and email/contact distribution fee. The CODA Administrative Fund, which had been waived in 2021, was maintained at \$25 per program in 2023 as was the fee in 2022. The Commission also updated its policies related to fees, as applicable. The Commission noted that in 2023 it would assume responsibility for approximately 145% of its direct expenses and 118% of its total (direct and indirect) expenses based upon the adopted budget. Since 2015 the Commission has assumed total responsibility for its direct and indirect expenses. In Summer 2022, the Commission reviewed CODA's actual 2021 revenue and expense based on final year-end calculations. The Committee identified that CODA covered 247% of its direct expenses and 181% of its total (direct and indirect) expenses in 2021. The Commission's significant reduction in 2021 expenses was attributed to the reduction in travel from due to the COVID-19 pandemic. In Summer 2022, the Commission also reconsidered and rescinded the planned \$25 Administrative Fund Fee scheduled for 2023, based upon the fund limit of \$300,000. Therefore, there would be no (\$0) Administrative Fund Fee applied to programs in 2023.

In Winter 2023, the Commission reviewed its annual budget. The Commission adopted a 0% increase in annual fees for all disciplines in 2024. Therefore, the fees for 2024 would be \$8,380 for predoctoral dental education programs, \$2,100 for dental assisting, dental hygiene, dental therapy, and advanced dental education programs, and \$1,490 for dental laboratory technology programs. The Commission affirmed doubling of the annual fee during the year a program is due for a regular accreditation site visit. Application fees were maintained. International fees were maintained at \$76,660 for international predoctoral program applications and \$19,670 for international predoctoral program annual fees. The Commission affirmed its policies related to additional fees for international predoctoral programs. The Commission also maintained its



special focused site visit administrative fee, administrative fee related to CODA's Policy on HIPAA, and email/contact distribution fee. The CODA Administrative Fund, which had been waived in 2023, was maintained at \$25 per program in 2024. The Commission also updated its policies related to fees, as applicable. In Summer 2023, the Commission reviewed CODA's actual 2022 revenue and expense based on final year-end calculations. The Committee identified that CODA covered 204% of its direct expenses and 154% of its total (direct and indirect) expenses in 2022. In Summer 2023, the Commission also reconsidered and rescinded the planned \$25 Administrative Fund Fee scheduled for 2024, based upon the fund limit of \$300,000. Therefore, there would be no (\$0) Administrative Fund Fee applied to programs in 2024.

## **CODA ADMINISTRATIVE FUND**

### **K. POLICY ON CODA ADMINISTRATIVE FUND**

In 2020, the Commission on Dental Accreditation approved the reclassification of its Research and Development Fund (R&D Fund) to an Administrative Fund.

The Commission on Dental Accreditation Administrative Fund may include but is not limited to the following uses:

- Commission studies and activities related to quality assurance and strategic planning
- Conduct of business through newly formed ad hoc or sub-committees not previously budgeted; engagement of site visitors to gain unique expertise or to provide training
- Ongoing review and enhancement of business resources, human resources, and technology resources in various aspects of the CODA accreditation program
- Expenses related to Shared Services Agreement with the American Dental Association not previously budgeted
- Other business purposes as applicable to the work of the Commission on Dental Accreditation

#### **Criteria Guideline for Distribution of Funds:**

1. Funds \$5,000 or less: Funds in this category are classified as discretionary funds that may be used by the CODA Director. A maximum of \$5,000 per use is permissible, with a requirement for immediate reporting on the use of the funds, via email, to the Finance Committee for informational purposes. The discretionary funds do not require a formal request by a CODA committee, nor do they require prior approval for use by the Finance Committee or Commission.
2. Funds between \$5,001 and \$20,000: Projects which require this level of funding must be reviewed and approved by the Finance Committee prior to use. Approval by the Commission is not required.
3. Funds greater than \$20,000: Projects which require funding in excess of \$20,000 must be submitted for review and approval by the Commission upon recommendation of the Finance Committee.

#### **All Funding Disbursements:**

- [The Finance Committee and Commission will review a full accounting of the Administrative Fund and uses of the fund at each finance committee and Commission meeting.](#)
- Fund allocations requiring approval by the Finance Committee or the Commission require formal requests/proposals from the Commission's review committees or standing committees; disbursement of funds within the Director's discretionary allocation do not require formalized requests.

Adopted: 2/20

**Administrative Fund Balance Sheet (2014-2023, and projection for 2024)**

**Administrative Fund Flow Statement (2014-present)\***

INFLOW					OUTFLOW			
Year	Opening Balance	Assessments collected *	Misc.	REF	Operational Expenses	Ref	Net activity for the year	Ending Balance
2014	-	37,082					37,082	37,082
2015	37,082	51,225					51,225	88,307
2016	88,306	50,540			(34,551)	1	15,989	104,295
2017	104,295	50,715					50,715	155,010
2018	155,010	50,150	500	2			50,650	205,660
2019	205,660	49,980					49,980	255,640
2020	255,640	49,700					49,700	305,340
2021	305,340	-			(15,122)	3	(15,122)	290,218
2022	290,218	35,425			(7,710)	4	27,715	317,933
2023	317,933	-				5	-	317,933
2024	317,933	-					-	317,933

\*

	No of Programs	Assessment Fee/program	Collected amount
2014	1,483	\$ 25	\$ 37,082
2015	1,464	\$ 35	\$ 51,225
2016	1,444	\$ 35	\$ 50,540
2017	1,449	\$ 35	\$ 50,715
2018	1,433	\$ 35	\$ 50,150
2019	1,428	\$ 35	\$ 49,980
2020	1,420	\$ 35	\$ 49,700
2021	1,420	\$ -	\$ -
2022	1,417	\$ 25	\$ 35,425
2023	1,418	\$ -	\$ -
2024	1,418	\$ -	\$ -

Ref 1	Dental Therapy Site Visitor Training
Ref 2	CODA Director Honorarium Miklen Insitutue School of Public Health
Ref 3	CODA Strategic Plan 2022-2026
Ref 4	Legal consultant to assist with Ad Hoc Advanced Education Delivery Models
Ref 5	CODA Financial and Comparative Analysis Study (up to \$20,000)

**Notes:**

- In April 2020, the ADA Board of Trustees issued a \$300,000 cap on CODA's Administrative Fund.
- In Summer 2020, CODA directed that the administrative fund fee be waived in 2021.
- In Summer 2022, CODA directed that the administrative fund fee be waived in 2023.
- In Summer 2023, CODA directed that the administrative fund fee be waived in 2024.

### **Administrative Fund Disbursement Tracking Sheet**

In 2020, the Commission on Dental Accreditation approved the reclassification of its Research and Development Fund (R&D Fund) to an Administrative Fund.

The Commission on Dental Accreditation Administrative Fund may include but is not limited to the following uses:

- Commission studies and activities related to quality assurance and strategic planning
- Conduct of business through newly formed ad hoc or sub-committees not previously budgeted; engagement of site visitors to gain unique expertise or to provide training
- Ongoing review and enhancement of business resources, human resources, and technology resources in various aspects of the CODA accreditation program
- Expenses related to Shared Services Agreement with the American Dental Association not previously budgeted
- Other business purposes as applicable to the work of the Commission on Dental Accreditation

Criteria Guideline for Distribution of Funds:

1. Funds \$5,000 or less: Funds in this category are classified as discretionary funds that may be used by the CODA Director. A maximum of \$5,000 per use is permissible, with a requirement for immediate reporting on the use of the funds, via email, to the Finance Committee for informational purposes. The discretionary funds do not require a formal request by a CODA committee, nor do they require prior approval for use by the Finance Committee or Commission.
2. Funds between \$5,001 and \$20,000: Projects which require this level of funding must be reviewed and approved by the Finance Committee prior to use. Approval by the Commission is not required.
3. Funds greater than \$20,000: Projects which require funding in excess of \$20,000 must be submitted for review and approval by the Commission upon recommendation of the Finance Committee.

All Funding Disbursements:

- The Finance Committee and Commission will review a full accounting of the Administrative Fund and uses of the fund at each finance committee and Commission meeting.
- Fund allocations requiring approval by the Finance Committee or the Commission require formal requests/proposals from the Commission's review committees or standing committees; disbursement of funds within the Director's discretionary allocation do not require formalized requests.

<u>Requestor</u>	<u>Description of Request</u>	<u>Amount of Request</u>	<u>Date of Request</u>	<u>Approval &amp; Disbursement Dates</u>	<u>Outcome of Request</u>
QASP	Activities Related to Development of Strategic Plan for 2017-2021 (Expenses of facilitator and QASP member travel to conduct strategic planning session)	Up to \$25,000	April 2016 Mail Ballot to Finance Committee; April/May 2016 Mail Ballot to CODA	CODA Mail Ballot approved 5/2/16; Disbursement is ongoing to cover facilitator and QASP member travel	Development of CODA 2017-2021 Strategic Plan
CODA Directed Activity	Activities related to conduct of December 2016 Dental Therapy Site Visitor Training	Up to \$18,000	November 2016 Mail Ballot to Finance Committee	Finance Committee Mail Ballot approved 11/10/16; Disbursement will follow the December 13-14, 2016 training to cover cost of site visitor travel and food and beverage expenses for two-day workshop	Training of 13 dental therapy site visitors
CODA Directed Activity	Activities Related to Development of Strategic Plan for 2022-2026 (Expenses of facilitator and travel to conduct Mega Issue in Summer 2021)	Not specified	QASP Report to CODA, Summer 2020 CODA meeting	Summer 2020 CODA meeting, TBD disbursement as needed	Development of CODA 2022-2026 Strategic Plan, total cost \$15,122  (in-person events canceled due to pandemic)
Expert Legal Consult	Expert Legal Consult related to the Ad Hoc	Not to exceed \$10,000	Finance Report to CODA,	Summer 2022 CODA Meeting,	Project completed early 2023. Total cost \$7,710.

(Retainer and Work)	Committee to consider the changing landscape of healthcare delivery centers that may sponsor advanced dental education programs		Summer 2022 CODA meeting	Approved up to \$10,000	
Expert Financial Analyst (Retainer and Work)	Expert Financial analyst to study CODA's revenue and expense planning model and assist the Commission with long-term projection modeling to obtain a revenue-neutral budget, and to conduct a comparative analysis among other accreditors related to financial models and administrative funds	Not to exceed \$20,000	Finance Report to CODA, Summer 2022 CODA meeting	Summer 2022 CODA Meeting, Approved up to \$20,000	To occur in 2023/2024, total cost not to exceed \$20,000

## **Shared Services (Indirect Expenses)**

American Dental Association		
2014 Shared Services Cost Allocation - CODA		
<b>Departmental cost</b>	<b>Amount Allocated</b>	<b>% age of Total cost</b>
Human Resources	\$ 73,031	10%
Conference Services	\$ 30,599	4%
Communications	\$ 62,743	8%
Finance and Operations	\$ 95,736	13%
Information Technology	\$ 320,963	43%
Legal	\$ 126,165	17%
HQ Building Square Footage **	\$ 45,474	6%
<b>Total Shared Services Pool</b>	<b><u>\$754,711</u></b>	
<b>HC Amount per FTE for the area</b>		
<b>SF Based on a dollar per square foot occupied</b>		
**		
Square footage for 19th floor is 13,263 (Stacking plan attached)		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
<u>19th Floor</u> <u>CODA</u>		
13263              2653		

American Dental Association		
2015 Shared Services Cost Allocation - CODA		
<b>Departmental cost</b>	<b>Amount Allocated</b>	<b>% age of Total cost</b>
Human Resources	\$ 62,242	8%
Conference Services	\$ 28,712	4%
Communications	\$ 63,807	9%
Finance and Operations	\$ 77,404	10%
Information Technology	\$ 343,583	46%
Legal	\$ 126,261	17%
HQ Building Square Footage **	\$ 45,326	6%
<b>Total Shared Services Pool</b>	<b>\$747,336</b>	
<b>HC Amount per FTE for the area</b>		
<b>SF Based on a dollar per square foot occupied</b>		
<b>**</b>		
Square footage for 19th floor is 13,263		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
19th Floor CODA		
13263 2653		



American Dental Association		
2016 Shared Services Cost Allocation - CODA		
<b>Departmental cost</b>	<b>Amount Allocated</b>	<b>% age of Total cost</b>
Human Resources	\$ 63,843	9%
Conference Services	\$ 32,863	5%
Finance and Operations	\$ 119,390	17%
Information Technology	\$ 302,305	42%
Legal	\$ 119,976	17%
HQ Building Square Footage **	\$ 77,653	11%
<b>Total Shared Services Pool</b>	<b>\$716,030</b>	
<b>HC Amount per FTE for the area</b>		
<b>SF Based on a dollar per square foot occupied</b>		
**		
Square footage for 19th floor is 13,263		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
19th Floor CODA		
13263 2653		

Note: Communications has been removed and HQ Building Square Footage has been adjusted to external market value.

**2017 Note:** The Shared Service Agreement of 2018 represents cost for services based on 2017 actual services rendered, which was estimated at \$717,462.00.

2018 Shared Services cost as per shared service agreement		
Departmental cost	Amount Allocated	% age of Total cost
Human Resources	\$ 54,916	7%
Conference Services	\$ 109,581	14%
Finance and Operations	\$ 114,988	14%
Information Technology	\$ 315,312	40%
Legal	\$ 121,434	15%
HQ Building Square Footage **	\$ 77,642	10%
<b>Total Shared Services Pool</b>	<b>\$793,873</b>	
<b>HC Amount per FTE for the area</b>		
<b>SF Based on a dollar per square foot occupied</b>		
**		
Square footage for 19th floor is 13,263		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
<u>19th Floor</u> <u>CODA</u>		
13263              2653		

**2018 Final Allocations Provided to CODA (June 17, 2019)**

	Per Contract	New Allocation	Difference
HR	54,916	55,936	1,020
CC	109,581	97,458	(12,123)
Finance	114,988	114,860	(128)
IT	315,312	285,018	(30,294)
Legal	121,434	113,899	(7,535)
Facilities	77,642	79,578	1,936
	<b>793,873</b>	<b>746,749</b>	<b>(47,124)</b>

<b>American Dental Association</b>		
<b>2019 Shared Services cost as per shared service agreement</b>		
<b>Departmental cost</b>	<b>Amount Allocated</b>	<b>% age of Total cost</b>
Human Resources	\$ 46,157	7%
Conference Services	\$ 100,742	14%
Finance and Operations	\$ 107,562	15%
Information Technology	\$ 254,456	37%
Legal	\$ 106,607	15%
HQ Building Square Footage **	\$ 81,567	12%
<b>Total Shared Services Pool</b>	<b><u>\$697,091</u></b>	
<b>HC Amount per FTE for the area</b>		
<b>SF Based on a dollar per square foot occupied</b>		
**		
Square footage for 19th floor is 13,263		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
<u>19th Floor</u> CODA		
13263 2653		

American Dental Association		
2020 Shared Services cost as per shared service agreement		
<b>Departmental cost</b>	<b>Amount Allocated</b>	<b>% age of Total cost</b>
Human Resources	\$ 46,157	7%
Conference Services	\$ 100,742	14%
Finance and Operations	\$ 107,562	15%
Information Technology	\$ 254,456	37%
Legal	\$ 106,607	15%
HQ Building Square Footage **	\$ 81,567	12%
<b>Total Shared Services Pool</b>	<b>\$697,091</b>	
<b>HC Amount per FTE for the area</b>		
<b>SF Based on a dollar per square foot occupied</b>		
**		
Square footage for 19th floor is 13,263		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
<u>19th Floor</u> CODA		
13263              2653		

Notes:

- 2020 impact of COVID-19 on CODA activity related to telework, cancelation of site visits, etc.

<b>American Dental Association</b>		
<b>2021 Shared Services Cost Allocation-CODA</b>		
<b>Departmental Cost</b>	<b>Amount Allocated</b>	<b>% age of Total cost</b>
Human Resources	45,733	7%
Conference Services *	120,869	17%
Finance and Operations	99,994	14%
Information Technology	233,471	34%
Legal	107,624	15%
HQ Building Square Footage**	86,780	12%
Total Shared Services Pool	<b>694,472</b>	
HC Amount per FTE for the area		
SF Based on a dolor per square foot occupied		
**		
square Footage for 19th floor is 13,263		
CODA occupied approximately 20% which equals		
.2 X 13,263 SF		
19th floor CODA		
13263 2653		

2022 Shared Services cost as per shared service agreement		
Departmental cost	Amount Allocated	% age of Total cost
Human Resources	\$ 45,733	7%
Conference Services	\$ 120,869	17%
Finance and Operations	\$ 99,994	14%
Information Technology	\$ 233,471	34%
Legal	\$ 107,624	15%
HQ Building Square Footage **	\$ 86,780	12%
<b>Total Shared Services Pool</b>	<b><u>\$694,471</u></b>	
HC Amount per FTE for the area		
SF Based on a dollar per square foot occupied		
**		
Square footage for 19th floor is 13,263		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
19th Floor CODA		
13263 2653		
Rate = 32.71 per sq ft		
2653 x 32.71		

Note: 2023 actual will be reviewed at Summer 2024 Finance Committee meeting.

## **Review of Current CODA Fees (All Fees) and Fee Related Policies**

<b>Discipline</b>	<b>2022* Annual Fee</b>	<b>2023* Annual Fee</b>	<b>2024* Annual Fee</b>
Predoctoral (DDS/DMD) U.S. Program	8,210	8,380	8,380
Predoctoral International Program	19,283**	19,670**	19,670**
Dental Public Health Programs	2,050	2,100	2,100
Endodontic Programs	2,050	2,100	2,100
Oral Pathology Program	2,050	2,100	2,100
Oral & Max. Radiology Programs	2,050	2,100	2,100
Oral & Max. Surgery Programs	2,050	2,100	2,100
OMS Clinical Fellowships	2,050	2,100	2,100
Orthodontic Programs	2,050	2,100	2,100
Ortho Clinical Fellowships	2,050	2,100	2,100
Pediatric Dentistry Programs	2,050	2,100	2,100
Periodontic Programs	2,050	2,100	2,100
Prosthodontic Programs	2,050	2,100	2,100
Gen. Practice Residency Programs	2,050	2,100	2,100
Adv. General Dentistry Programs	2,050	2,100	2,100
Oral Medicine Programs	2,050	2,100	2,100
Dental Anesthesiology Programs	2,050	2,100	2,100
Oral Facial Pain Programs	2,050	2,100	2,100
Dental Hygiene Programs	2,050	2,100	2,100
Dental Assisting Programs	2,050	2,100	2,100
Dental Lab Tech Programs	1,460	1,490	1,490
Dental Therapy Programs	2,050	2,100	2,100
<b>CODA Administrative Fund Fee</b> (Annual Administrative Fee Per Program)	\$25	\$25***	\$25***
<b>Application Fee</b>			
Allied /Advanced Application Fee	16,850	16,850	16,850
Predoctoral Application Fee	67,400	67,400	67,400
Predoctoral International Application Fee	76,660	76,660	76,660
<b>Special Focused Site Visit Administrative Fee</b>	5,000	5,000	5,000

\* Beginning in 2014, during the year of a site visit the annual fee is doubled.

\*\* Predoctoral International Program Fees are noted below, in lieu of doubling of annual fee during the year of a site visit.

\*\*\*Administrative Fund Fee waived in 2023 (CODA, Summer 2022), and 2024 (CODA, Summer 2023)

**Additional Fees Assessed by CODA 2014-2024**

Annual Accreditation Fee	See above
Application Fee	See above
Special Focused Site Visit Administrative Fee	\$4,000 (2016 & 2017); \$4,320 (2018 & 2019); \$5,000 (2020, 2021, 2022, 2023 and 2024)
CODA Penalty for Non-compliance CODA Policy on Privacy and Data Security (HIPAA)	\$1,000 (2017); \$4,000 per program per submission (2018, 2019, 2020, 2021, 2022, 2023 and 2024)
Email/Contact Distribution List Fee	\$200 minimum*
CODA Administrative Fund Fee (Annual Administrative Fee Per Program)	See above \$25 (2022, 2023* and 2024*); \$100 in 2021*; \$25 in 2014; \$35 in 2015-2020 *fee waived in 2021, 2023, 2024

\* Program directed to contact CODA for current fee.

**CODA International Accreditation Fees (predoctoral international programs)\***

Application Fee (see above)	\$65,000 (2016); \$67,600 (2017); \$73,010 (2018 and 2019); \$76,660 (2020, 2021, 2022, 2023 and 2024)
Annual Accreditation Fee (see above)	\$15,000 (2016); \$15,600 (2017); \$16,850 (2018); \$17,530 (2019); \$19,283 (2020, 2021, 2022, 2023 and 2024)
Site Visit Fee (application and regular visit)	International program pays all site visit expenses (actual expenses) for all site visits during the application and regular site visit schedule. (2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023 and 2024)
Site Visit Administrative Fee	International program pays an administrative fee of 25% of the total site visit cost for coordination of each site visit. (2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023 and 2024)
International Consultation	\$5,000 consultation fee in 2018, 2019, 2020, 2021, 2022, 2023 and 2024 (outside of PACV process) and all expenses associated with the consultation visit (\$10,000 in 2015, 2016 & 2017)

\* All international fees must be paid in advance in U.S. Dollars.

Note: Additional fees (noted above) also apply to accredited predoctoral international programs.



## **TRENDS IN THE NUMBER OF ACCREDITED PROGRAMS\***

Year	Predoctoral Int.	Predoctoral	Advanced Dental	DH	DA	DLT	DTP	Total
2006		56	708	286	268	20	NA	1,338
2007		56	713	293	275	20	NA	1,357
2008		57	723	301	274	20	NA	1,375
2009		58	726	310	277	20	NA	1,391
2010		61	721	325	285	20	NA	1,412
2011		62	748	331	289	20	NA	1,450
2012		62	739	329	291	20	NA	1,441
2013		61	739	329	291	20	NA	1,440
2014		65	763	335	273	19	NA	1,455
2015		65	770	335	265	17	NA	1,452
2016		66	776	334	259	17	NA	1,452
2017		66	773	336	258	16	NA	1,449
2018		66	767	332	258	14	1	1,438
2019		66	772	328	252	14	0	1,432
2020		66	774	330	248	14	0	1,432
2021	1	67	762	324	238	13	1	1,406
2022	1	70	771	332	235	13	2	1,424
2023	1	72	776	335	225	13	3	1,425
2024	1	72	776	335	225	13	3	1,425

\*2023 is Year-End Number of Programs.

\*Black font represents actual; Red font represents program numbers used at the time of budget preparation.

## **TRENDS IN CODA BUDGET\***

### **Revenue:**

#### **1. Accreditation Fees**

<b>Year</b>	<b>Predoctoral Int.</b>	<b>Predoctoral</b>	<b>Advanced Dental</b>	<b>DH</b>	<b>DA</b>	<b>DLT</b>	<b>DTP</b>	<b>Total</b>
2006		203,840	251,340	211,640	198,320	14,800	NA	<b>879,940</b>
2007		211,960	263,810	225,610	211,750	15,400	NA	<b>928,530</b>
2008		224,580	278,355	240,800	219,200	16,000	NA	<b>978,935</b>
2009		237,800	290,400	257,920	230,464	16,640	NA	<b>1,033,224</b>
2010		270,165	309,936	295,125	246,525	17,906	NA	<b>1,139,657</b>
2011		304,000	390,260	322,865	264,435	18,300	NA	<b>1,299,860</b>
2012		295,058	414,497	339,422	281,688	19,360	NA	<b>1,350,025</b>
2013		314,150	421,230	345,450	305,550	21,000	NA	<b>1,407,380</b>
*2014		390,000	763,000	502,500	409,500	19,950	NA	<b>2,084,950</b>
2015		421,200	1,247,400	542,700	429,300	19,380	NA	<b>2,659,980</b>
2016		444,840	1,307,560	562,790	436,415	20,162	NA	<b>2,771,767</b>
2017		462,660	1,352,750	588,000	451,500	19,760	NA	<b>2,874,670</b>
2018		500,280	1,449,630	627,480	487,620	18,760	1,890	<b>3,085,660</b>
2019		520,740	1,520,840	646,160	496,440	19,600	-	<b>3,203,780</b>
2020		541,860	1,586,700	676,500	508,400	20,440	-	<b>3,333,900</b>
2021	19,283	550,070	1,562,100	664,200	487,900	18,980	2,050	<b>3,304,583</b>
2022	19,283	574,700	1,580,550	680,600	481,750	18,980	4,100	<b>3,359,963</b>
2023	19,670	603,360	1,629,600	703,500	472,500	19,370	6,300	<b>3,454,300</b>
<b>2024</b>	<b>19,670</b>	<b>603,360</b>	<b>1,629,600</b>	<b>703,500</b>	<b>472,500</b>	<b>19,370</b>	<b>6,300</b>	<b>3,454,300</b>

\*Year 2014 onward, calculation does not include revenue from doubling of the fee in the year of site visit.

\*Black font represents actual; Red font represents program numbers used at the time of budget preparation.

## 2. Initial Accreditation Application and Fees:

Year	Budgeted	Actual	Fee	Total Revenue	Notes
1999		28	\$1,500	\$42,000	
2000		34	\$1,500	\$51,000	OMR recognized
2001		29	\$1,500	\$43,500	
2002		37	\$2,250	\$83,250	
2003		17	\$2,250	\$38,250	
2004	26	38	\$2,400	\$91,200	
2005	18	16	\$2,475	\$39,600	
2006	18	29	\$2,575	\$74,675	
2007	15	40	\$2,675	\$107,000	
2008	22	27	\$2,785	\$75,195	Anesthesia Accreditation; Oral Medicine Accreditation
2009	30	35	\$2,900	\$101,500	
2010	30	49	\$4,550	\$222,950	Oral Facial Pain Accreditation
2011	30	34	\$7,500	\$255,000	
2012	30	30	\$7,931	\$237,930	
2013	20	15	\$10,000	\$150,000	Annualized as of October 2013 Accreditation
2014	1	1	\$50,000	\$50,000	Predoc \$50,000
	15	21	\$15,000	\$225,000	Allied /Advanced Application Fee
2015	1	0	\$50,000	\$0	Predoc \$50,000
	11	10	\$15,000	\$150,000	Allied /Advanced Application Fee
2016	1	2	\$65,000	\$130,000	Predoc International
	1	0	\$60,000	\$0	Predoc
	13	7	\$15,000	\$105,000	Allied /Advanced Application Fee
2017	1	0	\$67,600	\$0	Predoc International
	1	0	\$62,400	\$0	Predoc
	11	5	\$15,600	\$78,000	Allied /Advanced Application Fee
2018	0	0	\$73,010	\$0	Predoc International
	1	1	\$67,400	\$67,400	Predoc
	16	15	\$16,850	\$252,750	Allied /Advanced Application Fee
2019*	0	0	\$73,010	\$0	Predoc International
	0	1	\$67,400	\$67,400	Predoc
	12	11	\$16,850	\$185,350	Allied /Advanced Application Fee
2020	1	0	\$73,010	\$0	Predoc International
	0	0	\$67,400	\$0	Predoc
	7	6	\$16,850	\$101,100	Allied /Advanced Application Fee
2021	0	1	\$76,600	\$76,600	Predoc International
	0	5	\$67,400	\$337,000	Predoc
	7	35	\$16,850	\$589,750	Allied /Advanced Application Fee
2022	1	0	\$76,600	\$0	Predoc International
	0	1	\$67,400	\$67,400	Predoc
	7	23	\$16,850	\$387,550	Allied /Advance Application Fee
2023	1	1	\$76,600	\$76,600	Predoc International
	0	5	\$67,400	\$337,000	Predoc
	7	17	\$16,850	\$286,450	Allied /Advance Application Fee
2024	0		\$76,600	\$0	Predoc International
	1		\$67,400	\$67,400	Predoc
	10		\$16,850	\$168,500	Allied /Advance Application Fee

\*Actual as of November 2023

**3. Service Income-Other:**

Includes database email/contact distribution list agreements, fee for non-compliance with CODA's submission process related to Privacy and Data Security (HIPAA), and administration fee for focused site visits.

**Expense:**

**1. Total Compensation:**

- Irregular trend in the compensation is due to a number of vacant positions in 2011, 2012-2013, 2016, 2018-2021.
- For 2012, 15 total positions (7 exempt and 8 non-exempt); however, vacant Manager position and vacant Director position
- For 2013, 14 total positions (6 exempt and 8 non-exempt); however there was one vacant non-exempt position and two non-exempt positions that were staffed by temporary staff
- For 2014, 14 total positions (6 exempt and 8 non-exempt); there is one temporary staff position at this time.
- For 2015, 15 total positions (7 exempt and 8 non-exempt); there was one new hire
- For 2016, 15 total positions (7 exempt and 8 non-exempt)
- For 2017, 15 total positions (7 exempt and 8 non-exempt); one vacant coordinator position
- For 2018, 15 total positions (7 exempt and 8 non-exempt); two vacant manager positions and one vacant support staff position
- For 2019, 15 total positions (7 exempt and 8 non-exempt); two vacant manager positions for the year and one vacant manager position for half of the year
- For 2020, 15 total positions (7 exempt and 8 non-exempt); three vacant manager positions for the year, and one vacant coordinator and one vacant support staff position for half of the year
- For 2021, 15 total positions (7 exempt and 8 non-exempt); one vacant manager position
- For 2022, 15 total positions (7 exempt and 8 non-exempt); as of January 1, 2022, three vacant manager positions, one vacant senior project assistant
- For 2023, 18 total positions (7 exempt and 8 non-exempt, plus 3 FTE hires in 2023); as of January 1, 2021, one vacant manager position and one vacant communication coordinator
- For 2024, 19 total positions (8 exempt and 8 non-exempt, plus 3 FTE hires in 2023); as of January 1, 2021, two vacant manager positions and one vacant communication and data management manager position. One additional position added in 2024.

## 2. Total Program/Activity:

Variances in actual program activity are the result of different numbers of programs being site visited each year, as well as different activities in any one year.

- Standing Committees: In-house vs. Conference Calls
- Review Committees: In-house vs. Conference Calls
- Requests for CODA staff attendance at COI meetings
- Ad hoc, sub-committee, and task force meetings, as needed
- Site Visit Travel, reduction in staff travel to site visits (staffing virtual)

## 3. Shared Services (Indirect Expenses):

Services Agreement signed October 2018, expired January 1, 2020. Subsequent agreement signed September 2022, with three-year term to expire January 1, 2025.

CODA to compensate the ADA for shared services to include costs for human resources, conference services, finance and operations, information technology, legal and facilities. These expenses do not appear as line items in the CODA budget. **Total expected (pending final year-end audit) \$694,471 for 2023 and 2024.**

## **2024 CODA Budget Notes**

### **1. Accreditation Site Visit Information:**

<b>Discipline</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Predoc	6	9	9	9	9	12	10	16
Predoc IA and interim	1	0	0	0	0	0	0	0
Advanced Education	59	75	72	68	84	112	134	91
Allied Education	72	73	78	70	64	89	73	81
<b>Total</b>	<b>138</b>	<b>157</b>	<b>159</b>	<b>147</b>	<b>157</b>	<b>213</b>	<b>217</b>	<b>188</b>

Notes: 2018, 2019, 2020, 2021, 2022 2023, and 2024 budgeted; 2025 estimated (additional application visits or off-campus focused site visits may be added/removed as a result of CODA actions).

- 2020 – Due to COVID-19, all 2020 visits beginning mid-March 2020 through year-end were canceled
- Site visits scheduled for 2020 that were canceled due to the pandemic and rescheduled to 2021, and every year thereafter the visits were pushed one year forward (for example, 2021 visits moved to 2022)
- 2025 site visit numbers reflect planned visit for that specific year

### **2024 vs. 2025 Site Visits**

<b>Site Visits</b>			<b>Difference</b>
	<b>2024</b>	<b>2025</b>	
Predoc	10	16	6
Predoc IA and Interim	0	0	0
Advanced Education	134	91	-43
Allied Education	73	81	8
<b>Total</b>	<b>217</b>	<b>188</b>	<b>-29</b>

### **2. Other Budgeted Commission Meeting Expenses in 2025**

- a) Commission Meetings (2 meetings/year)
- b) CODA Standing Committee and Ad Hoc Meetings (3-4 in-house meetings/year)
- c) ADEA Annual Session (5 days with 7 CODA Staff)
- d) ASPA Meeting (3 days with 1 CODA staff twice/year)
- e) CHEA Meeting (5 days with 1 CODA staff every year)
- f) CDAC Annual Meeting (3 days with 1 CODA staff every year)
- g) CDAC Site Observation (4 days with 1 CODA staff every year)
- h) Allied Dental Conference (3 days with 3 CODA staff every year)
- i) Review Committee Meetings
  - 20 in-house (2 Predoc; 2 PGD; 14 Advanced Education; 2 DA; 2 DH; 1 DLT)

- j) Site visitor training for 60-80 new site visitors (2 days)
- k) New Commissioner/RC/Appeal Board Member training (Typically 4-8 Commissioner Trainees and Appeal Board for 2 nights; 20-30 Review Committee members for 1 night)
- l) International Meetings (1-2 meetings, 4 days each, with 1 CODA Staff)

**New 2023 Budget Items for Consideration by Finance Committee:**

- a) Other needs based on resources

## **CONSIDERATIONS FOR 2025 BUDGET**

**CODA Budget (National):**

- Revenue is primarily generated by the Commission through Annual Accreditation Fees, Application Fees, and other fees assessed to educational programs. Revenue is primarily based on the number of accredited programs, and number of site visits conducted in a year (doubling annual fee).
- Expenses are directly related to the cost of conducting the accreditation program. Program activity and travel expenses are increased from the prior year.
- Ongoing site visitor training and webinars should be provided.
- CODA expects to cover all direct costs and end the year with net revenue for direct expenses.
- **Special Notes for 2025:**
  - Travel costs have increased substantially
  - ADA has increased stipend from \$75 to approximately \$150 beginning January 2024
  - CODA process for review of program documents and assessment of administrative fee related to privacy and data security has been modified effective December 2023.

**CODA Budget (International):**

- In January 2014, CODA directed that revenue and expenses be recorded as a separate program activity center related to international accreditation to ensure that CODA's domestic activities are not compromised by the international activities.

- The budget has been developed under the assumption that, by 2019, CODA may be accrediting predoctoral dental education programs internationally. In Summer 2019, the first international predoctoral dental education program was accredited by CODA.

**CODA Budget (International PACV):**

- At the ADA 2015 House of Delegates, the House adopted Resolution 53, which sunset the Joint Advisory Committee on International Accreditation (JACIA) and supported CODA's establishment of a Standing Committee on International Accreditation. In doing so, the operational budget of the JACIA was transferred to the Commission on Dental Accreditation.
- This budget has been developed based upon assumptions of programs that may be interested in the PACV process for international predoctoral dental education programs.



## 2014-2025 Expenses and Revenue

### 2014~2025 Revenue and Expenses CODA

	Actual									Budgets		
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Revenues</b>												
Annual Accreditation Fees	2,421,505	3,101,279	3,056,210	3,328,525	3,483,837	3,633,320	3,355,956	3,740,820	3,773,617	3,921,920	3,888,320	3,966,086
Accreditation Application Fees	365,000	180,000	310,600	108,000	353,850	252,750	101,100	758,250	421,250	185,350	235,900	200,618
Service Income-Other	87,599	208,115	211,339	158,830	229,870	216,476	67,218	140,341	221,112	222,000	222,000	146,440
International CODA Accreditation			-	17,945	77,843	-	-	96,958		19,670	19,670	20,063
International PACV			35,837	10,000	60,000	93,161	-	10,000		85,400	85,400	85,400
<b>Total Revenue</b>	<b>2,874,104</b>	<b>3,489,394</b>	<b>3,613,986</b>	<b>3,623,300</b>	<b>4,205,400</b>	<b>4,195,707</b>	<b>3,524,274</b>	<b>4,746,369</b>	<b>4,415,979</b>	<b>4,434,340</b>	<b>4,451,290</b>	<b>4,418,608</b>
<b>Expenses</b>												
<b>Direct Expenses</b>												
Total Compensation	1,397,124	1,447,226	1,600,526	1,543,551	1,568,393	1,442,156	1,348,454	1,664,465	1,463,385	1,697,421	2,513,559	2,551,262
Total program Activity National	1,097,039	1,282,681	1,095,245	1,178,348	989,190	1,109,211	256,721	243,396	703,718	1,032,219	1,054,632	1,086,271
Total program Activity International				13,847	41,439	175	-	40	-	28,142	28,142	28,143
Total program Activity International PACV			9,785	-	22	28,685	-	-	-	40,312	40,312	40,312
<b>Total Direct Expenses</b>	<b>2,664,958</b>	<b>2,729,907</b>	<b>2,705,556</b>	<b>2,735,746</b>	<b>2,599,044</b>	<b>2,580,227</b>	<b>1,605,176</b>	<b>1,907,901</b>	<b>2,167,103</b>	<b>2,798,094</b>	<b>3,636,645</b>	<b>3,705,988</b>
<b>Indirect Expenses *</b>	<b>754,711</b>	<b>747,336</b>	<b>716,030</b>	<b>717,462</b>	<b>793,873</b>	<b>697,091</b>	<b>697,091</b>	<b>698,486</b>	<b>694,472</b>	<b>695,861</b>	<b>697,253</b>	<b>698,647</b>
<b>Total Expenses</b>	<b>3,664,317</b>	<b>3,477,243</b>	<b>3,421,586</b>	<b>3,453,208</b>	<b>3,392,917</b>	<b>3,277,318</b>	<b>2,302,267</b>	<b>2,606,387</b>	<b>2,861,575</b>	<b>3,493,955</b>	<b>4,333,898</b>	<b>4,404,636</b>
<b>Revenue net of direct expenses</b>	<b>(119,508)</b>	<b>759,487</b>	<b>908,430</b>	<b>887,555</b>	<b>1,606,356</b>	<b>1,615,480</b>	<b>1,919,098</b>	<b>2,838,468</b>	<b>2,248,877</b>	<b>1,636,246</b>	<b>814,645</b>	<b>712,619</b>
<b>Revenue net of total expenses</b>	<b>(1,118,867)</b>	<b>12,151</b>	<b>192,400</b>	<b>170,092</b>	<b>812,483</b>	<b>918,389</b>	<b>1,222,006</b>	<b>2,139,982</b>	<b>1,554,405</b>	<b>940,385</b>	<b>117,392</b>	<b>13,972</b>
<b>% age Revenues to Direct Expenses</b>	96%	128%	134%	132%	162%	163%	220%	249%	204%	158%	122%	119%
<b>% age Revenues to Total Expenses</b>	69%	100%	106%	105%	124%	128%	153%	182%	154%	127%	103%	100%

### Assumptions For 2025

#### Revenue

- 1) 2% increment in Accreditation fee over 2023.

#### Expenses

- 1) Compensation is asumed at 3% increment over 2023
- 2) approximately 4% of Admin staff compensation is included

#### Indirect Expenses

- 1) Percentage of indirect expenses to direct expenses is recalculated, and is decreased from 37.5% to 28% (Actual based) from 2013 to 2017
- 2) 2018 onward indirect expenses based on ADA/CODA service agreement, and .2% increment thereof.

## **ANNUAL FEES AND APPLICATION FEE FOR PROGRAMS**

ACTUAL 2022, 2023, and 2024 Fees and Proposed 2025\* (2% increase)

<b>Annual Fee</b>			
<b>Discipline</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Predoctoral(DDS/DMD) U.S Programs	\$8,210	\$8,380	\$8,380
Predoctoral(DDS/DMD) International	\$19,283	\$19,670	\$19,670
Dental Public Health Programs	\$2,050	\$2,100	\$2,100
Endodontic Programs	\$2,050	\$2,100	\$2,100
Oral Pathology Program	\$2,050	\$2,100	\$2,100
Oral & Max. Radiology Programs	\$2,050	\$2,100	\$2,100
Oral & Max. Surgery Programs	\$2,050	\$2,100	\$2,100
OMS Clinical Fellowships	\$2,050	\$2,100	\$2,100
Orthodontic Programs	\$2,050	\$2,100	\$2,100
Orthodontic Clinical Fellowships	\$2,050	\$2,100	\$2,100
Pediatric Dentistry Programs	\$2,050	\$2,100	\$2,100
Periodontic Programs	\$2,050	\$2,100	\$2,100
Prosthodontic Programs	\$2,050	\$2,100	\$2,100
Gen. Practice Residency Programs	\$2,050	\$2,100	\$2,100
Adv. General Dentistry Programs	\$2,050	\$2,100	\$2,100
Oral Medicine Programs	\$2,050	\$2,100	\$2,100
Dental Anesthesiology Programs	\$2,050	\$2,100	\$2,100
Oral Facial Pain Programs	\$2,050	\$2,100	\$2,100
Dental Hygiene Programs	\$2,050	\$2,100	\$2,100
Dental Assisting Programs	\$2,050	\$2,100	\$2,100
Dental Lab Tech Programs	\$1,460	\$1,490	\$1,490
Dental Therapy Programs	\$2,050	\$2,100	\$2,100
Application Fee (Advance/ Allied)	\$16,850	\$16,850	\$16,850
Application Fee (Predoc)	\$67,400	\$67,400	\$67,400
International Application Fee (Predoc)	\$76,600	\$76,600	\$76,600

<b>2% increase (rounded off)</b>		
<b>Discipline</b>	<b>2024</b>	<b>2025</b>
Predoctoral(DDS/DMD) Programs	\$8,380	\$8,550
Predoctoral(DDS/DMD) International	\$19,670	\$20,070
Dental Public Health Programs	\$2,100	\$2,150
Endodontic Programs	\$2,100	\$2,150
Oral Pathology Program	\$2,100	\$2,150
Oral & Max. Radiology Programs	\$2,100	\$2,150
Oral & Max. Surgery Programs	\$2,100	\$2,150
OMS Clinical Fellowships	\$2,100	\$2,150
Orthodontic Programs	\$2,100	\$2,150
Orthodontic Clinical Fellowships	\$2,100	\$2,150
Pediatric Dentistry Programs	\$2,100	\$2,150
Periodontic Programs	\$2,100	\$2,150
Prosthodontic Programs	\$2,100	\$2,150
Gen. Practice Residency Programs	\$2,100	\$2,150
Adv. General Dentistry Programs	\$2,100	\$2,150
Oral Medicine Programs	\$2,100	\$2,150
Dental Anesthesiology Programs	\$2,100	\$2,150
Oral Facial Pain Programs	\$2,100	\$2,150
Dental Hygiene Programs	\$2,100	\$2,150
Dental Assisting Programs	\$2,100	\$2,150
Dental Lab Tech Programs	\$1,490	\$1,520
Dental Therapy Programs	\$2,100	\$2,150
Application Fee (Advance/ Allied)	\$16,850	\$17,190
Application Fee (Predoc)	\$67,400	\$68,750
Application Fee (Advance/ Allied)	\$76,600	\$78,140

**Predoctoral Dental Education International Consultation and Preliminary  
Accreditation Consultation Visit (PACV) Survey**

**INTERNATIONAL CONSULTATION AND ACCREDITATION FEES \***

1. Payment/Check should be made out to the American Dental Association.
2. Drawn on a U.S. account in U.S. dollars.
3. Send to:  
The Commission on Dental Accreditation  
c/o Dr. Sherin Took, CODA Director  
211 E. Chicago Ave., Suite 1900  
Chicago, IL 60611
4. Fee Categories
  - a. Application fee for PACV Survey - \$10,000.00
  - b. Focused Consultation Service:
    - a. \$12,500.00 Focused Consultation Fee
    - b. Actual costs for Focused Consultation Visit, including travel, hotel, meals for 2 volunteers/staff for 7 days; estimated \$12,500.00 to \$15,000.00
    - c. \$5,400.00 Administrative Fee per Visit
  - c. Preliminary Accreditation Consultation Site Visit (PACV):
    - a. \$50,000.00 Consultation Fee for submission of PACV self study
    - b. Actual costs for Preliminary Accreditation Consultation Site Visit, including travel, hotel, meals for 4 volunteers/staff for 7 days, estimated \$25,000.00 to \$30,000.00
    - c. \$5,400.00 Administrative Fee per Visit

International programs undergoing the consultative process must pay upfront for all prepaid cost such as air fare.

5. Actual costs for Accreditation Site Visit, including travel, hotel, meals for 7 volunteers/staff for 7 days, estimated \$44,300.00 to \$47,000.00
  - a. The application fee to the Commission is \$76,660 (2020-2024)
  - b. Annual Fees are \$19,670 (2023 and 2024); \$19,283 (2020-2022) (once accredited, programs must pay this fee every year)
  - c. 25% Administrative Fee on total cost of Visit

\* Fees are subject to change each year.

## CODA Accreditation Fees for 2023 and 2024, and **Proposed 2025**

Discipline	2023* Annual Fee	2024* Annual Fee	2025* Annual Fee
Predoctoral (DDS/DMD) U.S. Program	8,380	8,380	8,550
Predoctoral International Program	19,670**	19,670**	20,070**
Dental Public Health Programs	2,100	2,100	2,150
Endodontic Programs	2,100	2,100	2,150
Oral Pathology Program	2,100	2,100	2,150
Oral & Max. Radiology Programs	2,100	2,100	2,150
Oral & Max. Surgery Programs	2,100	2,100	2,150
OMS Clinical Fellowships	2,100	2,100	2,150
Orthodontic Programs	2,100	2,100	2,150
Ortho Clinical Fellowships	2,100	2,100	2,150
Pediatric Dentistry Programs	2,100	2,100	2,150
Periodontic Programs	2,100	2,100	2,150
Prosthodontic Programs	2,100	2,100	2,150
Gen. Practice Residency Programs	2,100	2,100	2,150
Adv. General Dentistry Programs	2,100	2,100	2,150
Oral Medicine Programs	2,100	2,100	2,150
Dental Anesthesiology Programs	2,100	2,100	2,150
Oral Facial Pain Programs	2,100	2,100	2,150
Dental Hygiene Programs	2,100	2,100	2,150
Dental Assisting Programs	2,100	2,100	2,150
Dental Lab Tech Programs	1,490	1,490	1,520
Dental Therapy Programs	2,100	2,100	2,150
<b>CODA Administrative Fund Fee</b> (Annual Administrative Fee Per Program)	\$25***	\$25***	\$25***
<b>Application Fee</b>			
Allied /Advanced Application Fee	16,850	16,850	16,850
Predoctoral Application Fee	67,400	67,400	67,400
Predoctoral International Application Fee	76,660	76,660	76,660
<b>Special Focused Site Visit Administrative Fee</b>	5,000	5,000	5,000

\* Beginning in 2014, during the year of a site visit the annual fee is doubled.

\*\* Predoctoral International Program Fees are noted below, in lieu of doubling of annual fee during the year of a site visit.

\*\*\*Administrative Fund Fee waived in 2023, 2024, and **2025**

## **Proposed 2025 Other Accreditation Fees**

### **Additional Fees Assessed by CODA 2014-2025**

Annual Accreditation Fee	See above
Application Fee	See above
Special Focused Site Visit Administrative Fee	\$4,000 (2016 & 2017); \$4,320 (2018 & 2019); <b>\$5,000</b> (2020, 2021, 2022, 2023, 2024 <b>and 2025</b> )
CODA Penalty for Non-compliance CODA Policy on Privacy and Data Security (HIPAA)	\$1,000 (2017); <b>\$4,000</b> per program per submission (2018, 2019, 2020, 2021, 2022, 2023, 2024 <b>and 2025</b> )
Email/Contact Distribution List Fee	<b>\$200 minimum*</b>
CODA Administrative Fund Fee (Annual Administrative Fee Per Program)	See above <b>\$25</b> (2022, 2023*, 2024*, <b>2025*</b> ); \$100 in 2021*; \$25 in 2014; \$35 in 2015-2020 <b>*fee waived</b> in 2021, 2023, 2024, <b>2025</b>

\* Program directed to contact CODA for current fee.

### **CODA International Accreditation Fees (predoctoral international programs)\***

Application Fee (see above)	\$65,000 (2016); \$67,600 (2017); \$73,010 (2018 and 2019); <b>\$76,660</b> (2020, 2021, 2022, 2023, 2024 <b>and 2025</b> )
Annual Accreditation Fee (see above)	\$15,000 (2016); \$15,600 (2017); \$16,850 (2018); \$17,530 (2019); \$19,283 (2020, 2021, 2022); \$19,670 (2023 and 2024); <b>\$20,070 (2025)</b>
Site Visit Fee (application and regular visit)	<b>International program pays all site visit expenses (actual expenses) for all site visits during the application and regular site visit schedule.</b> (2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 <b>and 2025</b> )
Site Visit Administrative Fee	<b>International program pays an administrative fee of 25% of the total site visit cost for coordination of each site visit.</b> (2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 <b>and 2025</b> )
International Consultation	<b>\$5,000</b> consultation fee in 2018, 2019, 2020, 2021, 2022, 2023, 2024, <b>2025</b> (outside of PACV process) and all expenses associated with the consultation visit (\$10,000 in 2015, 2016 & 2017)

\* All international fees must be paid in advance in U.S. Dollars.

Note: Additional fees (noted above) also apply to accredited predoctoral international programs.

**Predoctoral Dental Education International Consultation and Preliminary Accreditation  
Consultation Visit (PACV) Survey**

**INTERNATIONAL CONSULTATION AND ACCREDITATION FEES \***

1. Payment/Check should be made out to the American Dental Association.
2. Drawn on a U.S. account in U.S. dollars.
3. Send to:  
The Commission on Dental Accreditation  
c/o Dr. Sherin Took, CODA Director  
211 E. Chicago Ave., Suite 1900  
Chicago, IL 60611
4. Fee Categories
  - a. Application fee for PACV Survey - **\$10,000.00**
  - b. Focused Consultation Service:
    - a. **\$12,500.00** Focused Consultation Fee
    - b. Actual costs for Focused Consultation Visit, including travel, hotel, meals for 2 volunteers/staff for 7 days; estimated **\$12,500.00 to \$15,000.00**
    - c. **\$5,400.00** Administrative Fee per Visit
  - c. Preliminary Accreditation Consultation Site Visit (PACV):
    - a. **\$50,000.00** Consultation Fee for submission of PACV self study
    - b. Actual costs for Preliminary Accreditation Consultation Site Visit, including travel, hotel, meals for 4 volunteers/staff for 7 days, estimated **\$25,000.00 to \$30,000.00**
    - c. **\$5,400.00** Administrative Fee per Visit

International programs undergoing the consultative process must pay upfront for all prepaid cost such as air fare.

5. Actual costs for Accreditation Site Visit, including travel, hotel, meals for 7 volunteers/staff for 7 days, estimated **\$44,300.00 to \$47,000.00**
  - a. The application fee to the Commission is **\$76,660 (2020-2025)**
  - b. Annual Fees are **\$19,670 (2024); \$20,070 (2025)** (once accredited, programs must pay this fee every year)
  - c. 25% Administrative Fee on total cost of Visit

\* Fees are subject to change each year.

## **CODA Fee-Related Policies**

Underline indicates Addition  
~~Strikethrough~~ indicates Deletion

### **J. PROGRAM FEE POLICY**

Programs accredited by the Commission pay an annual fee. The annual fee is doubled in the year of the program's regular interval accreditation site visit. As there is some variation in fees for different disciplines based on actual accreditation costs, programs should contact the Commission office for specific information. Other than doubling of the annual fee during the site visit year, site visits are conducted without any additional charge to the institution and the Commission assumes all expenses incurred by its site visitors. However, accredited programs with multiple sites which must be site visited during a regular site visit and programs sponsored by the U.S. military in international locations are assessed a fee at the time of the site visit. The fee is established on a case-by-case basis, dependent upon the specific requirements to conduct the visit (e.g. additional site visitors, additional days, and additional travel time and expenses), **which will result in a flat fee of \$750 per site visitor for each additional day.** Fees are also assessed to the program for the conduct of special focused site visits. (See Invoicing Process for Special Focused Site Visits in Policy on Special Site Visits). International dental education programs also pay an annual fee and site visit fees (See International Dental Education Site Visits). Expenses for representatives from the state board of dentistry or from other agencies, such as a regional accrediting agency, are not assumed by the Commission. Fee structures are evaluated annually by the Commission. The Commission office should be contacted for current information on fees.

An annual administrative fee is also applied to each program. Fees may also be associated with staff consulting services (See Staff Consulting Services, and International Policies and Procedures)-administrative fees related to the Commission policy on protected health information and personally identifiable information (See Policy and Procedures Related to Compliance with the Health Insurance Portability and Accountability Act).

All institutions offering programs accredited by the Commission on Dental Accreditation are expected to adhere to the due date for payment of all fees for each accredited program sponsored by the institution. Written requests for an extension must specify a payment date no later than thirty (30) days beyond the initial due date. Failure to pay fees by the designated deadline is viewed as an institutional decision to no longer participate in the Commission's accreditation program. Following appropriate reminder notice(s), if payment or a request for extension is not received, it will be assumed that the institution no longer wishes to participate in the accreditation program. In this event, the Commission will immediately notify the chief executive officer of the institution of its intent to withdraw the accreditation of the program(s) at its next scheduled meeting. Programs which have been discontinued or had accreditation withdrawn will not be issued a refund of accreditation fees.

Revised: 1/20; 2/19; 2/15; 8/14; 8/13; 7/08; Reaffirmed: 8/23; 8/18; 8/13; 8/10, 7/07, 7/01, 7/95

## K. POLICY ON CODA ADMINISTRATIVE FUND

In 2020, the Commission on Dental Accreditation approved the reclassification of its Research and Development Fund (R&D Fund) to an Administrative Fund.

The Commission on Dental Accreditation Administrative Fund may include but is not limited to the following uses:

- Commission studies and activities related to quality assurance and strategic planning
- Conduct of business through newly formed ad hoc or sub-committees not previously budgeted; engagement of site visitors to gain unique expertise or to provide training
- Ongoing review and enhancement of business resources, human resources, and technology resources in various aspects of the CODA accreditation program
- Expenses related to Shared Services Agreement with the American Dental Association not previously budgeted
- Other business purposes as applicable to the work of the Commission on Dental Accreditation

### Criteria Guideline for Distribution of Funds:

1. Funds \$5,000 or less: Funds in this category are classified as discretionary funds that may be used by the CODA Director. A maximum of \$5,000 per use is permissible, with a requirement for immediate reporting on the use of the funds, via email, to the Finance Committee for informational purposes. The discretionary funds do not require a formal request by a CODA committee, nor do they require prior approval for use by the Finance Committee or Commission.
2. Funds between \$5,001 and \$20,000: Projects which require this level of funding must be reviewed and approved by the Finance Committee prior to use. Approval by the Commission is not required.
3. Funds greater than \$20,000: Projects which require funding in excess of \$20,000 must be submitted for review and approval by the Commission upon recommendation of the Finance Committee.

### All Funding Disbursements:

- The Finance Committee and Commission will review a full accounting of the Administrative Fund and uses of the fund at each finance committee and Commission meeting.
- Fund allocations requiring approval by the Finance Committee or the Commission require formal requests/proposals from the Commission's review committees or standing committees; disbursement of funds within the Director's discretionary allocation do not require formalized requests.



Reaffirmed: 8/23; Adopted: 2/20

**Compliance with Health Insurance Portability and Accountability Act (HIPAA).** HIPAA is the federal law that governs how “Covered Entities” handle the privacy and security of patients’ protected health information (PHI). HIPAA Covered Entities include health care providers that send certain information electronically as well as certain health plans and clearinghouses. The Commission may be deemed a “Business Associate” of institutions that are HIPAA Covered Entities. A Business Associate is an individual or entity that performs a function or activity on behalf of a HIPAA Covered Entity involving the use or disclosure of individually identifiable health information. Business Associates must comply with certain provisions of the HIPAA Security, Privacy and Breach Notification Rules provisions and implement training programs. The Commission “HIPAA Policy and Procedure Manual” is updated periodically. All Commission site visitors, Review Committee members, Commissioners, and staff are required to complete a CODA HIPAA training exercise on a yearly basis.

The program’s documentation for CODA must not contain any patient protected health information (PHI) or sensitive personally identifiable information (PII). If the program submits documentation that does not comply with the policy on PHI or PII, CODA will assess an administrative processing fee of \$4,000 per program submission to the institution; a program’s resubmission that continues to contain PHI or PII will be assessed an additional \$4,000 administrative processing fee.

Revised: 8/23; 8/20; Adopted 1/20 (Formerly Policy on Electronic Submission of Accreditation Materials, Commission Policy and Procedure Related to Compliance with the Health Insurance Portability and Accountability Act [HIPAA] and Policy on Preparation and Submission of Reports to the Commission)

## I. SITE VISITS (Excerpt)

### **Invoicing Process for Special Focused Site Visits**

In advance of the special focused site visit, the program must remit payment for the Administrative Fee (\$5,000) plus \$1,500 per site visitor/staff attending visits up to two (2) days in length. Site visits that are three (3) or more days will be billed an additional ~~\$500~~ \$750 per site visitor/staff for each additional day; further, if additional airfare or transportation expenses are incurred, these will be assessed to the program. Failure to submit the special focused site visit fee in advance of the visit may result in a delay of the visit and additional rescheduling cost to the program, and may impact the program’s accreditation status. See Program Fee Policy.

Revised: 2/22; 1/20; 8/19; 2/19; 2/18; 2/17; 8/16; 2/16; 8/14; 8/13; 1/00, 1/99, 1/98; Reaffirmed: 8/13; 8/10, 7/06; Adopted: 7/96

## BB. POLICY ON REQUESTS FOR CONTACT DISTRIBUTION LISTS

Periodically, the Commission receives requests for contact distribution lists from the communities of interest. The nature and scope of a request will determine whether the Commission will be able to comply with the request. For all types of requests, a “Contact Distribution List Request Form” must be submitted to the Director of the Commission, who will consult with CODA staff regarding the potential for supplying the requested lists based on staff workload capacity and the purpose for which the contact list is requested. This form is available upon request from the Commission office. Examples of potential requesting parties include member and non-member dentists; other dental professionals; deans, dental faculty and affiliates of dental education programs; non-profit dental organizations; researchers; and government officials (Federal and state). Contact distribution lists will not be supplied to commercial interests. A commercial interest is defined as an entity or corporation whose primary purpose for requesting the information is to sell a product or service. Granting the request is at the sole discretion of the Commission.

Additional requirements:

- Requests will be granted only in Excel format.
- The Commission office should be contacted for current fees and rates.
- A formal agreement specifying the permitted use of the data is required before the Commission will act on the request.

Revised: 8/20 8/15; 1/14; Adopted: 8/12

## B. INTERNATIONAL PREDOCTORAL DENTAL EDUCATION SITE VISITS (Excerpt)

**ACCREDITATION SITE VISIT:** The Commission’s accreditation service for international dental education programs is the same as the process and procedures of the accreditation program for U.S.-based dental education programs. The application process for accreditation of fully-operational international programs will not be modified. For fully-operational programs, one site visit would occur upon application and, if successful, subsequent visits would occur on the usual seven-year cycle established for U.S. predoctoral dental education programs.

Programs that are successful in the PACV may submit an application for accreditation and an application fee for accreditation. The program will also be responsible for all site visit expenses (actual expenses) for all site visits during the application process and regular site visit schedule. International programs will pay an administrative fee of 25% of the total site visit cost to the program for coordination of each site visit. Accredited programs also pay an annual fee. All fees must be paid in advance in United States dollars and include any bank or other transaction fees. See CODA Policy on Fees and contact the Commission office for current fee schedule.

Commission site visitors will then be selected to evaluate the written application and determine whether the application is complete and the program is ready for an accreditation site visit. Once the Commission determines that the program has submitted sufficient information to determine the program's potential for complying with the accreditation standards, a site visit will be scheduled.

A visiting committee consists of six (6) Commission trained volunteer site visitors and one Commission staff. The committee includes a chair, basic scientist, curriculum site visitor, clinical science site visitor, finance site visitor, and a national licensure site visitor.

The accreditation visit, following the process established for U.S.-based programs, will involve several interviews with the identified stakeholders of the international dental program and the institution's administration. Interviews are conducted with the appropriate administrators, faculty, staff and students. The accreditation site visit committee also verifies that the written application accurately represents the program through multiple interviews, observations, on-site documentation review and facility inspection.

Following the site visit, the visiting committee writes a preliminary draft site visit report that will be considered by the Review Committee on Predoctoral Dental Education and the Commission. The Commission then determines whether to grant the program the appropriate accreditation status.

Revised: 8/21; 8/16; 2/16; 8/14; 1/14; Reaffirmed: 8/10; Adopted: 7/06